

**CHAPTER NO. 752**

**HOUSE BILL NO. 2869**

**By Representative Kisber**

**Substituted for: Senate Bill No. 2857**

**By Senator Cooper**

AN ACT to revise general procedures for property tax back assessments, and to amend Tennessee Code Annotated, Section 67-1-1005.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1005(a), is amended by deleting the words "notice of the back assessment or reassessment" in the third sentence and by substituting instead the words "notice of taxes arising from the back assessment or reassessment".

SECTION 2. Tennessee Code Annotated, Section 67-1-1005(b), is amended by deleting subsection (b) in its entirety and by substituting instead the following:

(b) A back assessment or reassessment may be initiated by certification of the assessor of property to the appropriate collecting officials identifying the property and stating the basis of the back assessment or reassessment and the tax years and amount of any additional assessment for which the owner or taxpayer is responsible. The assessor shall send a copy of the certification to the owner or taxpayer. The collecting official shall thereupon send a notice of taxes due based on the back assessment and reassessment. Any person aggrieved by a back assessment or reassessment may appeal directly to the state board of equalization within sixty (60) days from the date that a copy of the certification is sent to the taxpayer, in the manner provided in § 67-5-1412, and such person may be assisted or represented in the appeal as provided in § 67-5-1514. Accrual of delinquency penalty and interest otherwise applicable is suspended while the appeal is pending but during such period simple interest shall accrue in the amount provided in § 67-5-1512.

SECTION 3. Tennessee Code Annotated, Section 67-1-1005, is amended by deleting subsection (d) and redesignating existing subsections accordingly.

SECTION 4. This act shall take effect January 1, 2003, the public welfare requiring it.

PASSED: May 8, 2002

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 14<sup>th</sup> day of May 2002

  
DON CONQUIST, GOVERNOR